

Application Guidelines
for Hingham's Elderly and Disabled Taxation Aid Fund

A homeowner is NOT eligible for the Hingham Elderly and Disabled Taxation Fund if they ARE eligible for a Clause 41 A Property Tax Deferral.

Applicant must own and occupy the real estate in Hingham as his or her primary domicile.

Applicant must be the titled owner of the property or hold a life estate in the property. If title is held by a trust, the applicant must be both a trustee and a 50% beneficiary of the trust in order to qualify. Applicant must have lived in and owned property in Hingham for at least one year prior to application deadline. These ownership and occupancy conditions apply to all applicants.

Elderly – Applicant must be sixty years or older on July 1 of the year for which they are applying.

or

Disabled – Applicant must currently receive benefits from one or more of the programs listed below based on a determination of disability:

Social Security Administration, SSI or Medicaid, Veterans Administration, Workman's Compensation, employment and vocational rehabilitation, educational programs including local schools, correctional programs for youth and adults, mental health programs, mental retardation programs, public health services, transportation programs, home care agencies, fuel assistance programs, and housing programs.

and (the following requirements apply to both elderly applicants and disabled applicants.)

Gross Household Income must be less than 80% of the Boston area median income.

For example in FY 2014 the thresholds were:

\$ 47,450	if one person in household
\$ 54,200	if two people in household
\$ 61,000	if three people in household
\$ 67,750	if four people in household
\$ 73,200	if five people in household

and

Domicile must be assessed at or below Hingham's median assessed value.

for the prior tax year for property type owned by applicant, (e.g. single family median assessment for property that is single family):

For example in FY 2014 the median assessed values in Hingham were:

\$ 550,800	= Single Family median FY 2013 Assessment
\$ 383,800	= Two Family median FY 2013 Assessment
\$ 266,000	= Condominium median FY 2013 Assessment
\$ 464,200	= Three Family median FY 2013 Assessment

and

Other Assets (the value of personal property and other real estate excluding domicile – this includes second homes or other real estate, cars, boats, stocks, bonds, CD's, IRA's, savings and checking accounts, pension and annuity funds, and any other tangible liquid assets) **must be less than the prior year amount increased by the Cost of Living Adjustment determined by the Commissioner of Revenue. For example in FY 14 asset value maximum was \$42,423.**

Extraordinary Circumstances (e.g. an unusual expense burden) will be considered in the Committee's deliberations and the decision process. This will provide the Committee with flexibility to address unforeseen situations.

Preference will be given to applicants who demonstrate the greatest need and who do not qualify for any other existing exemption or deferral program administered by Hingham's Assessor's Office.

Applications are available at the Treasurer/Collector's office from January 1 through March 31.